

Requirements for Reproduced or Substitute Idaho Tax Returns

*** The full-page returns included in these specifications do not include income tax returns. For income tax returns, see “Requirements for Reproduced or Substitute Idaho Income Tax Returns.”**

Idaho State Tax Commission
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Introduction

The Idaho State Tax Commission (STC) accepts substitute or reproduced tax returns; however, those returns must meet the requirements of the Tax Commission's original returns.

The STC has established these guidelines and standards for software developers, computer tax processors, business returns companies, and any other individual or business that plans to market, distribute, or file substitute or reproduced tax returns.

Idaho scans and images all tax returns.

Coupon size Tax Returns

Form 41EST – Payment of Estimated Idaho Corporation Income Tax

Form 850 – Idaho Sales and Use Tax Return

Form 910 – Idaho Withholding Payment Voucher

Form 1150 – Idaho Travel and Convention Tax Return

Form 1250 – Greater Boise Auditorium Sales Tax Return

Form 3850 – Nez Perce County Sales Tax Return

Full-page Tax Returns

Form 967 – Idaho Annual Withholding Report (2 Formats: 1 for M/Q/Y filers; 1 for Split Monthly filers)

Form 1350 – Tobacco Products Tax Return

Form 1450 – Fuel Distributor Tax Report

Form 1550 – Cigarette Tax Return

Form 1650 – Beer Wholesalers and Breweries Tax Return

Form 1752 – Wine Distributors, Wineries, and Wine Direct Shippers Tax Return

Form 3150 – International Fuel Tax Agreement Return (IFTA)

Form UP-1 – Idaho Report of Unclaimed Property

Standards for All Substitute Returns

A substitute form is one designed for use in place of an original STC-issued form. Returns must be developed to meet the requirements of the original returns. A substitute form must duplicate the appearance and layout of the official STC forms including:

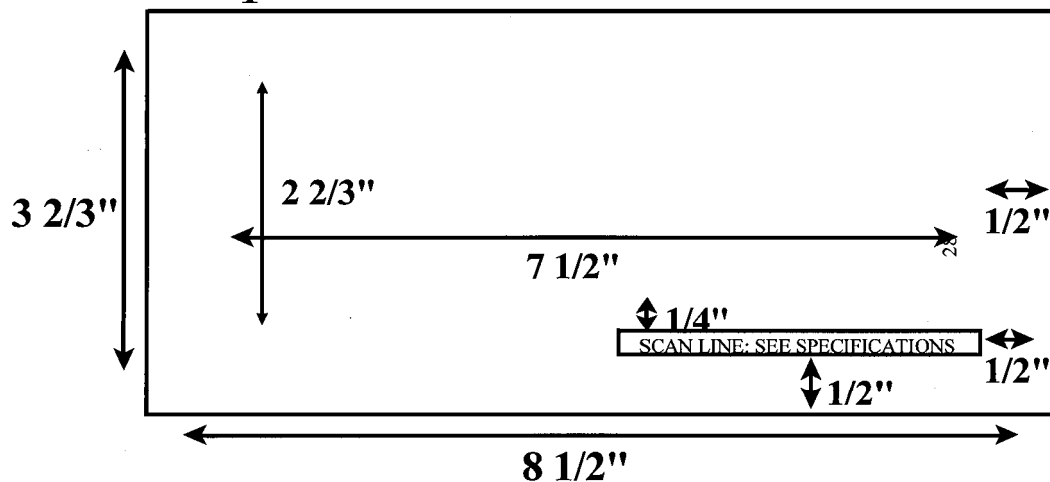
- Layout and font size, style, and margins
- Special keying symbols, line numbers, and code numbers

A company that develops any substitute form must get approval from the Tax Commission before releasing or distributing the substitute form to its customers or clients.

Returns that do not change from one year to the next and have been approved previously do not need to be resubmitted for approval again.

Samples of Coupon and Full Page Forms

Coupon-Size Form With Scan Line



Form size: $3 \frac{2}{3}"$ X $8 \frac{1}{2}"$

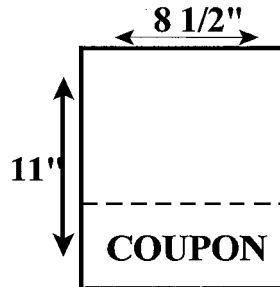
OCR Scan Line: $\frac{1}{2}"$ from bottom of print

OCR Scan Line: .10 inches in height

OCR Scan Line: Minimum $\frac{1}{4}"$ between scan line & print above

If coupon is printed on $8 \frac{1}{2}"$ X 11" paper, print the coupon at the bottom of the page with the dotted line at $3 \frac{2}{3}"$ from the bottom. (See Diagram at right).

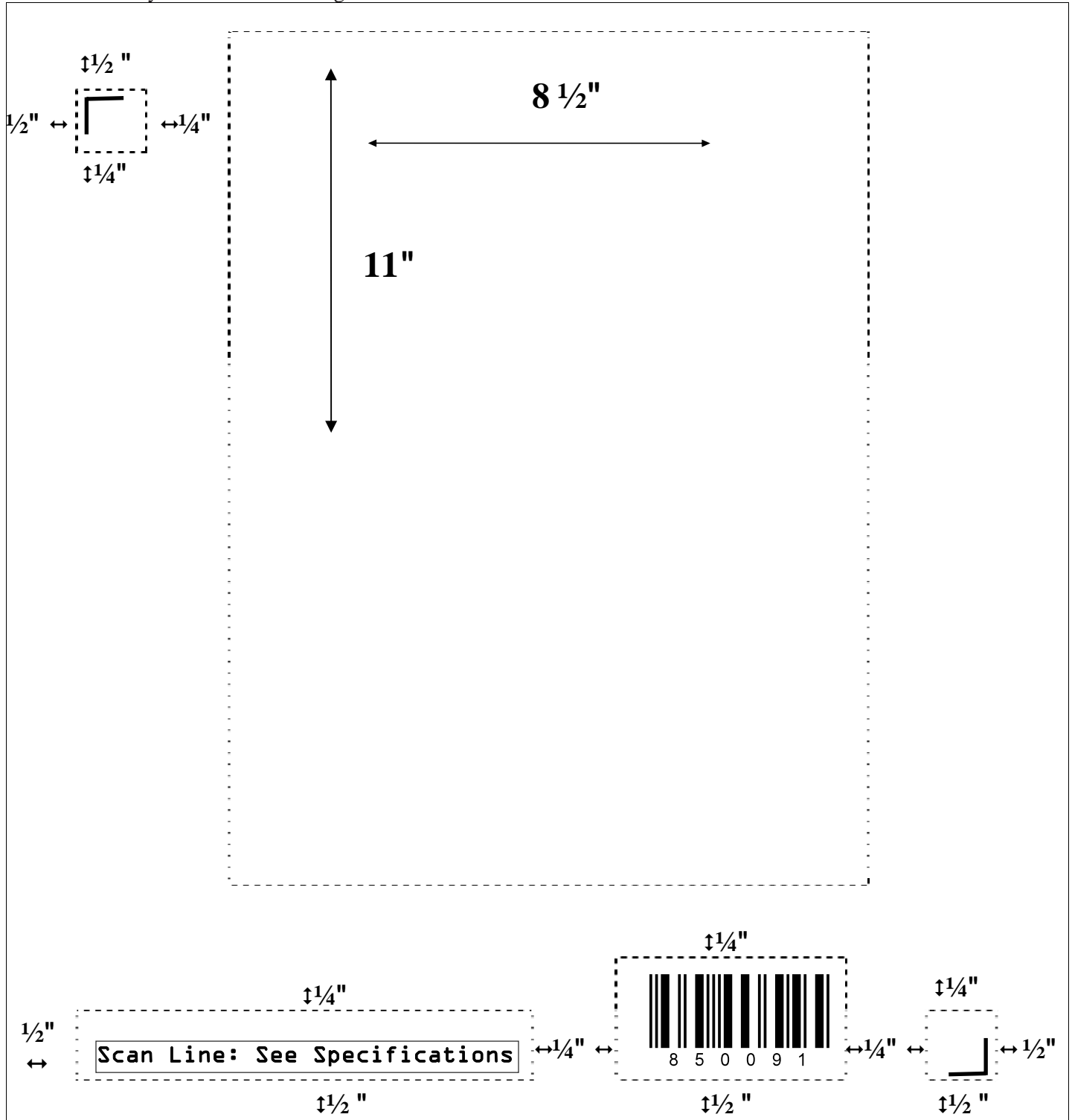
NOTE: Not to scale



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Full Page Form with Scan Line

Note: This is a general guide to placement; the anchors and boxes on substitute scannable returns must be placed and measured exactly as shown on the original form.



Note: not to scale

Form size: 8 1/2" x 11"

OCR Scan Line: 1/2" from bottom of form

OCR Scan Line: .10 inches in height

OCR Scan Line: 1/4" between scan line & print above

Specific Guidelines and Standards for 8 ½ x 11 Full-Page Tax Returns

All substitute returns should be printed on a laser printer if possible. Returns printed on ink jet or dot matrix printers may be rejected if processing is adversely affected.

Page orientation

Page orientation is as follows:

Form 967 – Idaho Annual Withholding Report – **Portrait**

Form 1350 – Tobacco Products Tax Return – **Portrait**

Form 1450 – Fuel Distributor Tax Report – **Landscape (For anchor and barcode placement, contact the STC)**

Form 1550 – Cigarette Tax Return - **Portrait**

Form 1650 – Beer Wholesalers and Breweries Tax Return - **Portrait**

Form 1752 – Wine Distributors, Wineries, and Wine Direct Shippers Tax Return - **Portrait**

Form 3150 – International Fuel Tax Agreement Return (IFTA) - **Portrait**

Form UP-1 – Idaho Report of Unclaimed Property - **Portrait**

Margins

Margins on substitute returns should be the same as on the official STC form.

Shading

Some official STC returns contain shading. Please include shading where shown on the official STC returns.

Form Fonts

All substitute returns should be printed in a font that closely resembles the font used on the original form.

Keying Symbols and Line Numbers

Keying symbols such as data dots and line numbers are essential codes to the STC's returns processing system. All substitute full-page tax returns must include these symbols and line numbers.

Anchors

Anchors are the fixed markers located at the **upper left** and **lower right** corners of Idaho's full page forms that allow the scanner to orient each page of each form and line-up the data fields. An anchor consists of an angle bar formed by the intersection of one horizontal line and one vertical line ¼ of an inch in length with a 2-point (2/72") thickness. There must be ½ of an inch clearance from the edge of the form to the outside edge of the anchor. No solid, black area should be within ½ inch of any anchors inside edges.

1-D Barcode

The Idaho State Tax Commission uses an Interleaved 2 of 5 human readable 1-D barcode using 36pt barcode font. The barcode is located in the lower right corner of each page of the scannable full page form. Each barcode consists of bars representing six characters as shown in the table below:

	1-digit version	3-digit form number	2-digit Source ID Number
Form 967	8	500	91
Form 1350	6	400	91
Form 1450, pg 1	6	340	91
Form 1450, pg 2	6	342	91
Form 1550	6	410	91
Form 1650	6	430	91
Form 1752	6	450	91
Form 3150	6	380	91
Form UP-1	6	470	91

Scannable Returns

STC full-page tax returns are optically read on high-speed scanners. Original returns should always be submitted. All optically-scanned returns have anchors printed at the corners of the form and a large box for tax due/refund amounts. All characters and numbers must be centered within each box.

Boxes

As stated previously, the STC will use a large box for the following areas:

- Tax Due
- Refund

A single character-sized check box will be used for the following area:

- Nothing to Report (Form UP-1 only)

OCR Scan line

Coupon-size tax returns contain an OCR scan line located in the **lower right corner** of the form.

Full-page scannable tax returns contain an OCR scan line located in the **lower left corner** of the form.

The OCR scan line *must* be OCR-A 10-Pitch (10 characters per inch – fixed print).

It must also contain the following information in the following order:

- | | |
|---|-------------------------|
| 1. Employer Identification Number (EIN) or Social Security Number (SSN) | 9 digits |
| 2. Idaho License/Permit Number (assigned by Tax Commission) | 9 digits |
| 3. Name Control (name control rules to follow) | 4 characters |
| 4. Tax Code | 2 digits |
| | 05 = Business |
| | 06 = Unclaimed Property |
| | 08 = Sales |
| | 09 = Withholding |
| | 11 = Travel & Conv. |
| | 12 = Greater Boise Aud. |
| | 13 = Tobacco |
| | 14 = Fuel Distributor |
| | 15 = Cigarette |
| | 16 = Beer |
| | 17 = Wine |
| | 31 = IFTA |
| 5. Tax Period (month & year) | 4 digits |

6. Filing Cycle Code (A, B, M, Q, S or Y)

1 Alpha character

7. Transaction Code

2 digits

50 = All tax forms except
Forms 41EST, 1752,
967 & 910

10 = Form 41EST

52 = Form 1752

67 = Form 967

95 = Form 910

8. Check Digit (check digit rules to follow)

1 digit

There must be at least ¼" clearance on all sides of the scan line.

NOTE: Include leading zeros. Do *not* include hyphens.

Example: permit # 1234 would be: 000001234

Example: EIN # 12-3456789 would be: 123456789

Example: SSN # 123-45-6789 would be: 123456789

Filing Cycle Table

	A-Annual	B-Split Monthly	M-Monthly	Q-Quarterly	S-Semiannual	Y-Yearly
Form 41ES	✓					
Form 850			✓	✓	✓	✓
Form 910		✓	✓	✓	✓	✓
Form 967		✓	✓	✓	✓	✓
Form 1150			✓	✓	✓	✓
Form 1250			✓	✓	✓	✓
Form 1350			✓			
Form 1450			✓			
Form 1550			✓			
Form 1650			✓			
Form 1752			✓			
Form 3150				✓		✓
Form 3850			✓	✓	✓	✓
Form UP-1	✓					

Check Digit Validation

The calculation for the check digit is *Modulus 10 Luhns Sum of Digits*. It can be found in the scan line of all of the OCR scannable tax returns. The check digit is found in position **39** of the scan line. The calculation to validate the check digit is performed on positions **1 through 38** of the scan line. The spaces separating two fields are **not** included in the calculations.

Numbers 0-9 are equal to their face value.

Numbers 10 and above are equal to the sum of their two digits.

Example: $10 = 1+0 = 1$

$14 = 1+4 = 5$

$18 = 1+8 = 9$

The letters of the alphabet are valued as follows:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	2	3	4	5	6	7	8	9

AMPERSAND (&) = 0, DASH (-) = 0, AND BLANK SPACES = 0

SCANLINE POSITIONS = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 987654321 003456321 JOHN 14 0906 M 50 7

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Check Digit validation calculations are done as follows:

9	x 1=	9
8	x 2=	16 1 + 6 = 7
7	x 1=	7
6	x 2=	12 1 + 2 = 3
5	x 1=	5
4	x 2=	8
3	x 1=	3
2	x 2=	4
1	x 1=	1
0	x 2=	0
0	x 1=	0
3	x 2=	6
4	x 1=	4
5	x 2=	10 1 + 0 = 1
6	x 1=	6
3	x 2=	6
2	x 1=	2
1	x 2=	2
1(J)	x 1=	1
6(O)	x 2=	12 1 + 2 = 3
8(H)	x 1=	8
5(N)	x 2=	10 1 + 0 = 1
1	x 1=	1
4	x 2=	8
0	x 1=	0
9	x 2=	18 1 + 8 = 9
0	x 1=	0
6	x 2=	12 1 + 2 = 3
4(M)	x 1=	4
5	x 2=	10 1 + 0 = 1
0	x 1=	0

TOTAL 113

1. Sum of the digits. Sum equals 113.
2. Divide the sum by 10. $113/10 = 11$ with a remainder of 3.
3. Subtract the remainder from 10. $10 - 3 = 7$.
4. The check digit equals 7.

NOTE: The "C" used in the example of weighting factor on the previous page designates the location of the check digit. It has no other purpose.

NOTE: If the remainder is equal to zero, the check digit is 0.

Name Control Guidelines

For Individuals (sole proprietors) the name control must be the first **four** letters and/or characters of the last name. Do **not** include spaces. Do **not** include any punctuation with the exception of the ampersand (&), and the hyphen (-). If the Legal business name includes the first word "The", go to the next word to begin the four-letter name control (example shown below). If the name control is less than four letters, use the following examples to help you.

Individual Name Control Samples

Harding, the four-letter name control would be **HARD**.

518010001 123456321 HARD 01 1207 A 96 0

John Doe (Person): The name control would be **DOE_** (space after "E")

518010001 123456321 DOE 01 1207 A 96 6

Don Ho (Person): The name control would be **HO__** (Two spaces after "O")

518010001 123456321 HO 01 1207 A 96 6

Sam O'Neil: The name control would be **ONEI** (remove the apostrophe)

518010001 123456321 ONEI 01 1207 A 96 6

Jane Sky-Jones: The name control would be **SKY-** (hyphen is acceptable part of name control)

518010001 123456321 SKY 01 1207 A 96 3

Business Name Control Samples

ABC The name control would be **ABC_** (Space at the end after the "C")

987654321 000456321 ABC 01 1207 A 96 9

AB C The name control would also be **ABC_** (Remove spaces in the middle and compact the letters. Space is at the end)

987654321 000456321 ABC 01 1207 A 96 9

A+B, Inc: The name control would be **ABIN** (Remove the "+" and the comma)

987654321 000456321 ABIN 01 1207 A 96 2

A/B/C The name control would be **ABC_** (Remove the "/"'s and compact the letters. Space after "C")

987654321 000456321 ABC 01 1207 A 96 9

A/B/C Company The name control would be **ABCC** (Remove the "/"'s and compact the letters)

987654321 000456321 ABCC 01 1207 A 96 3

John Doe Inc. (Business): The name control would be **JOHN**
987654321 000456321 JOHN 01 1207 A 96 4

The ABC Company: The name control would be **ABCC** (Disregard “The” as part of the name control)
987654321 000456321 ABCC 01 1207 A 96 3

Spaces are placed only at the end of a name control. If the legal business name contains characters other than & (ampersand) or – (dash), remove them from the name control and collapse the letters.

Approval for Reproduced or Substitute Tax Returns

To obtain approval to generate substitute scannable Idaho tax returns, form developers must:

- Provide one contact that coordinates development.
- Include a cover letter/e-mail with contact information with the substitute form request(s). Please include your e-mail address and a list of the submitted returns.
- Include one blank sample copy of each form submitted for approval.
- Include five sample copies that contain variable data in all possible locations and positions on each form. Variable data may be sample data rather than actual taxpayer data.

Helpful hints:

- Substitute returns must contain all current data elements included on the state-provided form.
- Substitute returns must be proofread prior to submission to the state.
- Substitute returns must include your identifying information (as agreed upon by the developer and the STC) and the form version date in the **upper right corner** of the first page of each form.
- You may reproduce any Idaho scannable tax form. The reproductions must be identical to the official Tax Commission returns.
- The STC will verify that line references, data dots, boxes and any reference to percentages are correct. We will verify that revision dates, headers of the returns, form name and year matches our return, and we will also check scanlines, cornerstones, boxes and barcodes for accuracy. The STC will not verify the verbiage or spelling of words.

Forms will be returned if they contain significant errors or are not the most current version of our form.

Substitute returns will not be accepted by fax. Submit all substitute tax returns in:

PDF format to: **substituteforms@tax.idaho.gov**

Paper format to: **Substitute Forms Document Coordinator**
Idaho State Tax Commission
800 Park Blvd, Plaza IV
Boise ID 83712

Approval Turnaround Time for Reproduced or Substitute Tax Returns

The approval process begins with a visual verification of all scanlines, data fields, barcode validation, and anchor placement. Returns will be reviewed and developers should receive:

- Notification of approval or deficiencies within 10 business days.
 - All reviewed returns will be faxed with a cover letter indicating approval or any changes required.

The approval process ends with a validation of completed scanlines, data fields, barcode and anchor placement processing through the scanning equipment for readability.

Resubmit Approval Process for Reproduced or Substitute Tax Returns

- The attached cover letter sent with your returns will let you know if your returns must be resubmitted.
- Resubmitted returns will not be accepted by fax.
- Returns will be reviewed and developers will receive:
 - Notification of approval or deficiencies within 10 business days.